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**From:**

**Sent:** Thursday, March 19, 2009 9:34 AM

**To:**

**Cc:**

**Subject:** RE: Question

I just found this e-mail. I am sorry to have overlooked it.

I too agree with your understanding. The idea behind section 6330(e)(1) is that the Service always have at least 90 days to collect after the suspension of the collection statute of limitations. It is not intended to tack on 90 days to every CSED.

Example 1 needs to be changed to make it correct. [REDACTED]

[REDACTED] We should add revising this example to the project.